



Guide to Board of Equalization Services

California State Board of Equalization
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Many services offered at the Board
are available at our Internet site.
You can visit the site at:
www.boe.ca.gov



The Board of Equalization offers a number of services intended to help California taxpayers with their tax obligations. This publication provides a listing of available services and information on how you can take advantage of them.

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We try to make it convenient for you to use the services we offer. There are several different ways to reach us. You can:

Call us — speak to a Board representative



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We want to make doing business with us as easy as possible. You can register for a permit in person at one of our field offices, or by phone and mail. In addition, you can take advantage of a convenient Board office to register to vote or to change your voting address.

Sales and Use Tax Registration

By phone and mail

You can request an application for a seller's permit by calling our Information Center (see below), your nearest Board office (see list page 30), or download an application from our Internet site. We'll send you a registration packet within 24 hours. You will generally receive your permit within a week after we receive your completed application.

Information Center

Representatives are available to assist you with permit registration questions Monday through Friday (except State holidays) from 8:00 A.M. to 5:00 P.M., Pacific time.



Toll-free number: 1-800-400-7115

TDD service for the hearing impaired

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

In Person

If you prefer, you may register for a seller's permit in person at one of our field offices. Usually, we can issue your permit the same day. If you have a need to obtain your permit in less than ten days, we recommend that you apply in person. Call for directions to a field office nearest you (see page 30).

Special Taxes Program Registration

To register for one of the special tax or fee programs administered by the Board, please call:

Fuel Taxes Division: 1-800-400-7115

- * Motor vehicle license fuel tax
- * Diesel fuel tax
- * Use fuel tax
- * International Fuel Tax Agreement (IFTA)
- * Underground storage tank fee
- * Oil spill prevention, response, and administration fees
- * Childhood lead poisoning prevention fee



Excise Taxes Division: 1-800-400-7115

- * Cigarette and tobacco products tax
- * Alcoholic beverage tax
- * Integrated waste management fee
- * Tire recycling fee
- * Energy resources surcharge
- * Emergency telephone users surcharge

Environmental Fees Division: 1-800-400-7115

- * Hazardous substances tax: activity, generator, facility, disposal, environmental and tiered permit fees
- * Occupational lead poisoning prevention fee

Timber Tax Program: 1-800-400-7115

- * Timber yield tax

Voter Registration



You may register to vote or change your voting address at any Board office.

We'd like to help you understand how the state's laws and regulations apply to your business activities. You can find the answer to many tax questions in our publications. Or, if you need help right away with a general tax question, you can call our toll-free number and talk to one of our customer service representatives. We offer a variety of other educational and advisory services, including advice letters, classes, and resale certificate verification.

Information Center



You can call our Information Center for answers to your general tax questions. Representatives are available to assist you Monday through Friday (except State holidays) from 8:00 A.M. to 5:00 P.M., Pacific time.

Toll-free number: 1-800-400-7115

TDD service for the hearing impaired

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

Publications



Many publications designed to answer your questions regarding the application of tax laws and regulations are available. Most are free. They include general information pamphlets, booklets for specific types of businesses, tax laws and regulations, newsletters, and other printed materials. Various commonly requested publications are available in Chinese, Korean, Spanish, and Vietnamese. Chapters 7 and 8, beginning on page 19, contain a list of Board publications and ordering information.

Interpreter Services

Throughout the state, our bilingual staff provides services to taxpayers who speak languages other than English. We also provide interpreter services for Board hearings. If you need assistance in a language other than English, please let us know.

Americans with Disabilities Act

The Board of Equalization complies with provisions of the Americans with Disabilities Act (ADA) to ensure equal public access to our services. If you need accommodations under the ADA, please let us know.

Information and Services on the Internet

We provide a variety of information and services on our Internet site at **www.boe.ca.gov**, including:

- * Sales tax return form replacement
- * On-line Seller's Permit Account Number Verification
- * Sales and use tax rates, by county
- * List of Board-administered tax programs
- * Registration information
- * Frequently asked questions
- * Numerous publications, such as law guides, regulations, pamphlets, and policy manuals
- * Field office addresses and phone numbers
- * Taxpayers' Rights Advocate information
- * Board Member profiles
- * Board meeting dates and agendas
- * Correspondence via e-mail
- * Order forms for publications, regulations, and manuals



Advice Letters



If you have specific or complex questions regarding business transactions, the best way to get advice is to send us a written request for clarification. Please send your request to the Board office that handles your account. Be sure to identify yourself (or, if you're writing for someone else, to identify them), to include your account or permit number, and to fully describe the facts and circumstances of the transaction.

Our staff will send you a written response. If we later determine that our written advice regarding a transaction was incorrect, you may be relieved of tax, penalty, or interest charges that are due, provided your request included the specific written information noted above.

Conferences and Seminars

Small Business Tax Days or Fairs



Each year the Board of Equalization, the Employment Development Department, the Franchise Tax Board, the Internal Revenue Service, and local government agencies participate in several all-day educational conferences for owners of small businesses. You can obtain publications and answers to your questions at our information booths and take classes from our tax experts. We announce the events with tax return inserts mailed to area businesses, with posters and fliers in public places (including libraries and government offices), and through the local print and broadcast media. This information is also available on our Internet site.

Industry Seminars

We provide periodic industry-specific seminars to help particular types of businesses better understand how to apply the law. Before the seminars are held, we meet with representatives of the industry group to determine the best ways to help businesses and to resolve areas of confusion. If you are a registered taxpayer, we'll let you know if a seminar is scheduled for your industry group.

Seller's Permit Verification Service

Our automated resale certificate verification service helps you confirm that the resale certificates you accept from other businesses are valid. You may call the Information Center 24 hours a day for permit verification. You can also verify permits at our Internet site.



When you call, you'll be asked to provide the number of the seller's permit you wish to verify and the name and address of the business owner. To accommodate as many callers as possible, we can verify only three permits per call.

If you prefer, you may send a written request. Please provide each business owner's name, along with the business name, address, and seller's permit number. There is no limit to the number of businesses you can list in any one request, but please keep in mind that it takes us more time to research a lengthy list. Be sure to include your name, address, and phone number.

You may send your request to:



Account Analysis and Control Section, MIC:29
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0029

Or send a Fax to 916-324-4433.

Mexican Merchant Resale Verification

To verify the validity of Mexican merchant identification cards or resale certificates, please call our San Diego office at 619-525-4526, or contact your local Board office (see page 30).

We do our best to help you with your tax and fee filing and payment obligations. If you have a question about how to complete your return, you can call our toll-free number, 1-800-400-7115, for help (see page 4). We also offer other services to make it easier to file your returns and pay your taxes or fees.

Simplified EZ Sales and Use Tax Return

Our simplified EZ sales and use tax return can save you time and paperwork. If you make sales only within the county where your business is located and claim few tax exemptions or adjustments, you may qualify to file the simplified return. For information, please call our Information Center (1-800-400-7115) or your local Board office (see page 30).

Sales and Use Tax Return Preparation Classes

Filling out a sales and use tax return can be challenging, especially for new businesses. To help you correctly complete your return, some of our district offices offer tax return preparation classes. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish. For information, call our Information Center (1-800-400-7115) or your nearest Board office (see page 30).



Electronic Funds Transfer

If you prefer to pay your sales and use taxes electronically rather than by paper check, you can take advantage of our electronic funds transfer option.

(If your average monthly tax liability is at least \$20,000 or more, you are *required* to pay by electronic funds transfer.) You can use your phone or computer and modem to initiate payment.



For more information, contact the Board's EFT Helpline at 916-327-4229. EFT experts are available to answer your questions Monday through Friday (except State holidays) from 7:30 A.M. to 4:30 P.M., Pacific time. Recorded information is available 24 hours a day. If you would like a copy of Publication 80, *Electronic Fund and Transfer Program: Information Guide* call our Information Center, 1-800-400-7115, or visit our Internet site.

Use Your Credit Card

You can now use your Discover/Novus, MasterCard, and American Express cards to charge the tax due with your sales and use tax return. Call the credit card processing vendor at 1-888-2PAY-TAX (1-888-272-9829). You will be charged a small fee. To learn more about the credit card program, call our Information Center, 1-800-400-7115, or visit our Internet site.

Emergency Relief

If a natural disaster strikes in your area, you may be allowed more time to file your tax return. We can also help you reconstruct destroyed business records. For more information, see page 16.

Keeping up with changing tax laws can be a challenge for any business. We offer a variety of services to help you stay informed.

Information Center

You can learn of significant changes in the law or regulations — such as sales and use tax rate changes — by calling our toll-free number, 1-800-400-7115 (see page 4 for TDD information). You can listen to recorded messages or obtain copies of recent press releases 24 hours a day. If you'd like to speak to a representative, please call during business hours (see page 4).



Special Notices

We issue special notices to provide information regarding changes in the tax law or to clarify areas of the law that are frequently misunderstood. The notices are mailed to targeted groups, or, when there are broad changes in the law, to everyone who pays the affected tax or fee. We also send notices explaining law or regulation changes to local governments, and notices of special events and seminars to taxpayers.

Updates on the Internet

We post information regarding major changes in the law — such as sales and use tax rate changes — on our World Wide Web site on the Internet. The Internet site also contains a list of current sales and use tax rates, by county.



Visit us at: **www.boe.ca.gov**

News Releases



To provide the public with information on changes in tax programs, state taxable sales data, and other significant information, the Board sends press releases to print and broadcast media and to other government offices.

Newsletters

To help keep you up-to-date on changes in the law or regulations, and to provide more information on specific taxes and fees, the Board publishes four free newsletters. They are distributed with tax returns, mailed to interested parties, and available for downloading at our Internet site.

- * The *Tax Information Bulletin*, for sales and use tax information, is published quarterly and mailed with sales and use tax returns. To be placed on the mailing list (list no. 15) please send a request to:

Mail Services Unit, MIC:12
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0012

- * The *Fuel Taxes Newsletter* is published and mailed with fuel tax returns in June and December. To be placed on the mailing list, please call 916-322-9669.

- * The *Environmental Fees Newsletter* is published in January and July and mailed with returns or directly to interested parties. To be placed on the mailing list, please call 916-323-9555. You'll also receive special notices for environmental fees programs.
- * The *State Assessee Newsletter* is published annually in December and is mailed to interested parties. It contains information on the state assessee valuation process. To be placed on the mailing list, please call 916-322-2323.

Law Guides

If you need a current set of the laws and regulations governing business or property taxes, you can subscribe to the Board's *Business Taxes Law Guide* and/or *Property Taxes Law Guide*. The law guides, available in printed and electronic form, contain applicable statutes, regulations, court decision summaries, memorandum opinions of the Board Members, and annotations regarding specific application of taxes and fees. The subscription includes periodic updates made during the year. For more information, see page 28, call our toll-free number, 1-800-400-7115, or visit our Internet site where the law guides are available free of charge.



Emergency Relief Information

When fires, floods, and earthquakes strike the state, the Board frequently offers emergency tax relief to affected businesses. For example, natural disaster victims may be allowed more time to file tax returns, relief of interest, property tax deferments or adjustments, refunds of taxes paid on damaged cigarettes and alcoholic beverages, and assistance in reconstructing financial records. We work closely with the media and the State Office of Emergency Services to let you know what types of relief are available. You may also contact our Information Center and field offices for information (see pages 4, 6 and 30).

Your comments and suggestions can help us provide better service to the state's taxpayers. You can comment at public hearings, contact our Taxpayers' Rights Advocate, give us written suggestions, or respond to our reader surveys.

Taxpayers' Bill of Rights Hearings

The elected Members of the Board of Equalization hold annual Taxpayers' Bill of Rights public hearings to listen to your suggestions, comments, and concerns. The hearings are typically held in Sacramento and Culver City.

At the *business taxes* hearings, you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

The Board conducts *property taxes* hearings to solicit suggestions and comments from taxpayers and local agency representatives; to review and discuss the Taxpayers' Rights Advocate's annual report; and to identify ways to resolve any problems identified in that report.

The hearings are announced in the Board's tax newsletters, in the media, on the Board's Internet site and with fliers and posters in public places including libraries and government offices. To be placed on a notification list, please contact the Taxpayers' Rights Advocate.

Taxpayers' Rights Advocate

If you have been unable to resolve a disagreement with the Board, or if you would like to know more about

your rights under the law, please contact the Taxpayers' Rights Advocate for help.

You may write:

Taxpayers' Rights Advocate
State Board of Equalization
450 N Street, MIC:70
P.O. Box 924879
Sacramento, CA 94279-0070

Call toll free: 1-888-324-2798, or fax: 916-323-3319.

VIP Suggestions

Each of our offices has a VIP suggestion box and customer service survey forms for your use. We appreciate your comments and suggestions and use them to help improve our programs and services.



Customer Service and Audit Surveys

You may receive a survey in the mail asking you to comment on the quality of our services, or in the case of an audit, on your audit experience. We appreciate your comments and use them to help improve the level of service we provide.

Reader Surveys



You can help make sure our publications provide the information you need. Postage-paid reader surveys in our newly revised publications give you the opportunity to comment and to make suggestions for improving a specific publication.

We publish a number of publications intended to answer your tax questions. They include general information pamphlets, tax tip booklets for specific types of business activities, tax laws and regulations, and other printed materials. Publications listed in this section are available free of charge.



Ordering Publications

You can obtain publications by

- * Calling our Toll-free number, 1-800-400-7115, (leave a message 24 hours a day or talk to a representative during business hours). Certain publications can be sent to you immediately through our fax-back service, available 24 hours a day. For TDD information, see page 4.
- * Downloading from our home page on the Internet (see page 7). Selected publications are available.
- * Visiting your nearest Board office (see phone numbers page 30). Please call first to make sure the item you need is in stock.



Translated Publications Available

We translate our most popular publications into languages other than English. The letter(s) C, K, S, or V following a publication listing indicates that the document is also available in Chinese, Korean, Spanish, and/or Vietnamese. When you order a translated publication, please be sure to follow its number with the letter indicating the version you wish to receive (Example: the Chinese version of *Your California Seller's Permit* is no. 73-C).

About edition dates

Publications are shown with the most recent revision date. (The edition date for non-English pamphlets may be different than that shown.) Law pamphlets, which contain statutes and legislative history, are generally revised at the beginning of each year. We revise our other publications periodically. If you want to make sure you have the most recent edition, please call our Information Center at 1-800-400-7115 for assistance.

General Publications

- 21 *State Board of Equalization*. Trifold brochure. Board functions, Board Member information, and equalization districts, 1/99.
- 51 *Guide to Board of Equalization Services*. 36 pages, 11/99. C, K, S, V
- 70 *The California Taxpayers' Bill of Rights*. 16 pages, 6/97. C, K, S, V
- 72 *Summary of Statutory & Constitutional Authorities*. 16 pages, 2/99.
- 17 *Appeals Procedures: Sales and Use Taxes and Special Taxes*. 16 pages, 7/99.
- 76 *Audits*. Guide for business taxpayers. 16 pages, 7/99.
- 81 *Franchise and Personal Income Tax Appeals*. Guide to appeals of Franchise Tax Board decisions. 8 pages, 1/99.
- 58A *How to Inspect and Correct Your Records*. 6 pages, 1/99.

Property Taxes Publications

- 8 *Private Railroad Car Tax Law*, 40 pages, 1/99;
revised annually.
- 29 *California Property Tax: An Overview*. 64 pages,
5/99.
- 30 *Residential Property Assessment Appeals*, 15
pages, 4/98.
- 43 *Timber Yield Tax Law*. 90 pages, 1/99.
- 86 *Timber Yield Tax*. Quadfold brochure, 10/97.
- 48 *Property Tax Exemptions for Religious
Organizations*. 64 pages, 2/99.
- 67GE *Instructions for Reporting State Assessed
Property — Gas and Electric Companies*.
32 pages, 12/99.
- 67LE *Instructions for Reporting State Assessed
Property — Telephone Companies — Local
Exchange Carriers*. 24 pages, 12/99.
- 67PL *Instructions for Reporting State Assessed
Property — Intercounty Pipelines and Watercourses*.
40 pages, 12/99.
- 67RC *Instructions for Reporting State Assessed
Property — Telephone Companies — Radio
Common Carriers*. 20 pages, 12/99.
- 67RF *Instructions for Reporting State Assessed
Property — Railcar Maintenance Facilities*.
16 pages, 12/99.
- 67RR *Instructions for Reporting State Assessed
Property — Railroad Companies*. 15 pages, 12/99.

- 67TC *Instructions for Reporting State Assessed Property — Telecommunication Carriers*. 20 pages, 12/99.
- 67TR *Instructions for Reporting State Assessed Property — Telecommunication Resellers*. 24 pages, 12/99.
- 67WT *Instructions for Reporting State Telephone Companies — Wireless Carriers*. 16 pages, 12/99.

Sales and Use Tax Publications

- 1 *Sales and Use Tax Law*. 288 pages, 1/99.
- 2 *Uniform Local Sales & Use Tax Law and Transactions & Use Tax Law*. 83 pages, 1/99.
- 71 *California City and County Sales and Use Tax Rates*. 20 pages, 4/99.
- 73 *Your California Seller's Permit*. Introductory brochure: applying tax to sales and purchases, reporting taxes, completing tax returns, buying, selling or discontinuing a business, resale certificates, keeping records. 32 pages, 4/99; C, K, S, V
- 74 *Closing Out Your Seller's Permit*. 8 pages, 1/99; S
- 44 *Tax Tips for District Taxes*. 24 pages, 7/98.
- 46 *Tax Tips for Leasing of Tangible Personal Property in California*. 24 pages, 1/94.
- 61 *Sales and Use Taxes: Exemptions and Exclusions*. Brief summaries. 52 pages, 7/99.
- 75 *Interest and Penalty Payments*. 8 pages, 7/97.
- 53 *Guide to the Managed Audit Program*. 20 pages, 11/98.

- 82 *Prepaid Sales Tax on Sales of Fuel*. Two-sided handout, 7/95.
- 79 *Documented Vessels and California Tax*. Quadfold brochure, 7/98.
- 79A *Aircraft and California Tax*. Trifold, 7/98.
- 52 *Vehicles and Vessels: How to Report an Exemption from California Use Tax*. 20 pages, 3/99.
- 80 *Electronic Funds Transfer Program: Information Guide*. 32 pages, 12/96.
- 80A *EFT Program: ACH Credit Information*. 16 pages, 10/97.
- 80B *EFT Program: ACH Debit Information*. 24 pages, 10/96.

The Tax Tip publications listed in this section explain how to apply the sales and use tax law and regulations in specific industries, with examples of common transactions.

- 9 *Tax Tips for Construction and Building Contractors*. 16 pages, 4/92.
- 18 *Tax Tips for Nonprofit Organizations*. 36 pages, 7/98.
- 22 *Tax Tips for the Dining and Beverage Industry*. 28 pages, 11/97. S, K
- 24 *Tax Tips for Liquor Stores*. 16 pages, 1/93. K
- 25 *Tax Tips for Auto Repair Garages and Service Stations*. 32 pages, 11/97; revision in progress. S
- 27 *Tax Tips for Drug Stores*. 18 pages, 1/96.
- 31 *Tax Tips for Grocery Stores*. 32 pages, 1/99. K, S, V
- 32 *Tax Tips for Purchasers from Mexico*. 24 pages, 3/99. S

- 34 *Tax Tips for Motor Vehicle Dealers.* 52 pages, 7/96.
- 35 *Tax Tips for Interior Designers and Decorators.* 36 pages, 5/90.
- 36 *Tax Tips for Veterinarians.* 24 pages, 3/98; revision in progress.
- 37 *Tax Tips for the Graphic Arts Industry.* 20 pages, 6/95.
- 38 *Tax Tips for Advertising Agencies.* 44 pages, 5/89.
- 40 *Tax Tips for the Watercraft Industry.* 28 pages, 4/95.
- 45 *Tax Tips for Hospitals.* 40 pages, 3/99.
- 47 *Tax Tips for Mobilehomes and Factory-Built Housing.* 84 pages, 5/90.
- 62 *Tax Tips for Locksmiths.* 44 pages, 5/90.
- 64 *Tax Tips for Jewelry Stores.* 20 pages, 5/99.
- 66 *Tax Tips for Retail Feed and Farm Supply Stores.* 28 pages, 7/99.
- 68 *Tax Tips for Photographers, Photo Finishers & Film Processing Laboratories.* 32 pages, 12/98; revision in progress.
- 100 *Shipping and Delivery Charges.* Two-sided, 8/98.
- 101 *Sales Delivered Outside California.* Two-sided, 8/98.
- 102 *Sales to the U.S. Government.* Two-sided, 8/98.
- 103 *Sales for Resale.* Two-sided, 8/98.
- 104 *Sales to Residents of Other Countries.* Two-sided, 9/99.
- 105 *District Taxes and Delivered Sales.* Two-sided, 7/99.
- 106 *Gift Wrapping Charges.* Two-sided, 9/98.

- 107 *Do You Need a California Seller's Permit?* Two-sided, 7/99.
- 109 *Are Your Internet Sales Taxable?* Two-sided, 7-99.

Special Taxes Publications

Fuel Taxes

- 3 *Use Fuel Tax Law.* 75 pages, 1/99.
- 84 *Use Fuel Permit Requirements.* Single page handout, 6/97.
- 6 *Motor Vehicle Fuel License Tax Law.* 98 pages, 1/99.
- 14 *Motor Vehicle Fuel License Tax Regulations.* 30 pages, 10/96.
- 19 *Diesel Fuel Tax Law.* 81 pages, 1/99.
- 50 *Guide to the International Fuel Tax Agreement.* 52 pages, 1/99. S
- 50A *Introduction to the International Fuel Tax Agreement.* Trifold brochure, 7/98. S
- 49 *Underground Storage Tank Maintenance Fee Law.* 121 pages, 1/99.
- 88 *Underground Storage Tank Fee.* Two-sided handout, 10/99.
- 59 *Local Motor Vehicle Fuel Taxation Law.* 10 pages, 1/99.

Excise Taxes

- 4 *Cigarette and Tobacco Products Tax Law.* 84 pages, 1/99.
- 15 *Cigarette and Tobacco Products Tax Regulations.* 18 pages, 6/94.

- 93 *Cigarette and Tobacco Products Taxes*. Two-sided handout, 7/99.
- 5 *Alcoholic Beverage Tax Law*. 74 pages, 1/99.
- 92 *Alcoholic Beverage Tax*. Two-sided handout, 5/99.
- 7 *Tax on Insurers Law*. 56 pages, 1/99.
- 10 *Energy Resources Surcharge Law*. 42 pages, 1/99.
- 11 *Energy Resources Surcharge Regulations*. 9 pages, 3/98.
- 16 *Alcoholic Beverage Tax Regulations and Instructions*. 38 pages, 10/98.
- 20 *Emergency Telephone Users Surcharge Law*. 45 pages, 1/99.
- 39 *Emergency Telephone Users Surcharge Regulations*. 9 pages, 10/97.
- 69 *Integrated Waste Management Fee Law*. 53 pages, 1/99.
- 83 *Tire Recycling Fee Law*. 47 pages, 1/99.
- 91 *Tire Recycling Fee*. Two-sided handout, 7/97.

Environmental Fees

- 60 *Hazardous Substances Tax Law*. 318 pages, 1/99.
- 90 *Environmental Fee*. Two-sided handout, 8/99.

Tax Schedules, Newsletters, Calendars, and Reports

- * Annual Calendar of Board Meetings
- * *Annual Report of the State Board of Equalization.*
Revenue programs, comparative tax chart, statistical appendix. 152 pages.*
- * Hearing Procedures of the State Board of Equalization (regulations)
- * *State of California Sales Tax Reimbursement Schedules* (please specify rate)
- * *Tax Information Bulletin* (quarterly)*
- * *Fuel Taxes Newsletter* (June/December)*
- * *Environmental Fees Newsletter* (January/July)*
- * *State Assessee Newsletter* (December)*
- * *Taxable Sales in California* (quarterly & annual)*
- * *Taxpayers' Rights Advocate's Annual Reports*
*Business Taxes**
*Property Taxes**

**please specify issue*

We publish law guides and manuals for use by the public, our staff, and other agencies. They are available at cost. Please call our toll-free number, 1-800-400-7115, for general information, payment methods, and price quotes, unless otherwise noted. You may download copies of these publications at no charge from our Internet site. For TDD calling information, see page 4.

Law Guides

Loose-leaf publications with binders, containing statutes, regulations, court decision summaries, Board memorandum opinions, and annotations. Also available on diskette and compact disc. The Guides are updated several times during the year (annual subscription includes updates). For subscription information, call 1-800-400-7115 (see page 4 for TDD information).



Business Taxes Law Guide, four volumes.

Property Taxes Law Guide, three volumes.

Policy and Procedure Manuals

Business Taxes Audit Manual

Guide for Board auditors: procedures and techniques.

Compliance Policy and Procedures Manual

Policy guidelines, specific standards, and uniform procedures for Board staff, including taxpayer registration, account maintenance, return processing, security deposits, account closeouts and clearances, collections, and cashiering.

Assessors' Handbook

A collection of approximately 30 reference manuals addressing property tax appraisal and assessment practices. Used as guides by Board staff and County Assessors. Handbook Sections are available for purchase (call 1-800-400-7115) or they may be accessed at our Internet site (see page 7).

Letters to Assessors

Current Board interpretation of property tax assessment rules, laws, and court decisions, including summaries of court rulings, legal opinions, highlights of enacted legislation, property tax rules, and technical bulletins for assessment problems. For subscription information, call 1-800-400-7115. These letters are also available at our Internet site.

For answers to your general tax questions,
call our Information Center

Customer service representatives are available to help
you Monday through Friday (except State holidays)
from 8:00 A.M. to 5:00 P.M., Pacific time.

Toll-free number 1-800-400-7115
TDD service for the hearing impaired, from
TDD phones 1-800-735-2929
Voice phones 1-800-735-2922



For answers to your account-specific questions (such as
hearing notices or changes to your business address)
please call your local Sales and Use Tax Office.

Bakersfield	661 395-2880	San Francisco	415 703-5400
City of Industry	562 908-5280	San Jose	408 277-1231
Culver City	310 342-1000	San Marcos	760 510-5850
El Centro	760 352-3431	Santa Ana	714 558-4059
Eureka	707 445-6500	Santa Rosa	707 576-2100
Fresno	559 248-4219	Stockton	209 948-7720
Laguna Hills	949 461-5711	Suisun City	707 428-2041
Norwalk	562 466-1694	Torrance	310 516-4300
Oakland	510 622-4100	Van Nuys	818 904-2300
Rancho Mirage	760 346-8096	Ventura	805 677-2700
Redding	530 224-4729	Out-of-State Accounts	
Riverside	909 680-6400	Chicago, IL	312 201-5300
Sacramento	916 227-6700	Houston, TX	281 531-3450
Salinas	831 443-3003	New York, NY	212 697-4680
San Diego	619 525-4526	Sacramento, CA	916 227-6600

Toll-free tax evasion hotline

To report suspected tax evasion, call 1-888-334-3300.

Special Taxes Department

Fuel Taxes Division: 1-800-400-7115

- * Motor vehicle license fuel tax (including jet fuel)
- * Diesel fuel tax
- * Use fuel tax
- * International Fuel Tax Agreement (IFTA)
- * Underground storage tank fee
- * Oil spill prevention, response & administration fees
- * Childhood lead poisoning prevention fee

Excise Taxes Division: 1-800-400-7115

- * Cigarette and tobacco products tax
- * Alcoholic beverage tax
- * Integrated waste management fee
- * Tire recycling fee
- * Insurance tax
- * Energy resources surcharge
- * Emergency telephone users surcharge

Environmental Fees Division: 1-800-400-7115

- * Hazardous substances tax: environmental, activity, generator, facility, disposal, and tiered permit fees
- * Occupational lead poisoning prevention fee

Property Taxes Department

Valuation Division: 916-322-2323

- * Private railroad car tax

Policy, Planning, and Standards Division: 916-445-4982

County Property Tax Division: 916-445-6964

- * Timber yield tax

*If you have comments or suggestions for
improving this publication, please write or fax:*

Forms & Publications Section, MIC:58

State Board of Equalization

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